Introduction to Illinois Education Finance

Community Consolidated School District 46

Presented by Daniel Aggen, Assistant Superintendent of Finance and Technology

Back to Basics - Fund Reporting

- Entities that report using governmental accounting, must establish their records based on the fund accounting system.
- All financial activities that occur within our school district must be accounted for in one of the governmental fund types.
- All funds for our school district must be reported on the Annual Financial Report.

Back to Basics – Accounting Methods

There are two basic methods of accounting: cash basis and accrual basis. Cash basis is the simpler of the two method types.

Cash Basis Method

In cash basis accounting, the district records revenues when monies are actually received and expenses when they are truly paid.

Accounts payable are not recorded as expenses until the account is paid.

Back to Basics – Accounting Methods (continued)

Accrual Basis Method

In accrual basis accounting, districts report revenues or expenses as they are earned or incurred rather than when they are collected or paid. The accrual method satisfies the matching concept, i.e., matching income with related expenditures.

Consequently, it can provide a clear and accurate view of school business operations for a given period

I. FUND ACCOUNTING

Fund Types

❑ Governmental

- General Fund - Educational, Tort/Liability, Operations & Maintenance
- Special Revenue Funds - Transportation, IMRF/FICA, Working Cash
- Debt Service Fund - Bond and Interest
- Capital Projects Funds - Site and Construction, Life/Safety

❑ Fiduciary

- Agency Funds - Student activity, convenience accounts

Fund Uses

❑ Educational Fund

- Largest fund
- Instructional expenses – Staff salaries, benefits.

❑ Tort/Liability Fund

- Combined with Ed. Fund for ISBE reports
- Workers' comp, unemployment insurance, property insurance
- Legal services, risk management expenses

Fund Uses (continued)

❑ Operations and Maintenance Fund

- Maintaining, improving and repairing buildings and grounds

❑ Transportation Fund

- Pupil transportation costs such as payments to transportation vendors

❑ IMRF/FICA Fund

- District share of social security and Illinois Municipal Retirement (IMRF) obligations

Fund Uses (continued)

❑ Working Cash Fund

- Property tax is levied or bonds sold for this purpose
- Loans and transfer interest to other funds
- The District's "savings account"

❑ Bond and Interest Fund

- Bond principal and interest payments
- Must maintain separate bond and interest for each bond issuance

Fund Uses (continued)

❑ Site and Construction Fund

- Bond proceeds for construction are placed here
- Construction project costs and land purchase

❑ Fire Prevention & Safety Fund (Life/Safety)

- Fire prevention and safety costs
- In order for the county to levy property taxes for this purpose, the district architects must certify plans that are submitted to the Regional Office of Education (ROE) and ISBE and approved

The Budget

- Each year, the budget is entered/adopted on the School District Budget Form (ISBE 50-36) provided by the Illinois State Board of Education (ISBE). The budget once adopted by the local board of education, specifies the function and object of expenditures and the revenue necessary to meet estimated expenses and liabilities. All school district accounts are identified by fund.

2007-08 Budget Calendar

January 2007

- Review Fiscal Year 2006-2007 Budget Goals with Cabinet
- Begin discussion of Fiscal Year 2007-2008 Goals with Board of Education

February 2007

- Begin Fiscal Year 2007-2008 Budget development with Administrators, Principals and Board of Education

April 2007

- Administrative review of all 2006-2007 Projected Fund Balances
- Administrative and Board Review of 1st Draft of 2007-2008 Tentative Budget

May 2007

- Review of Education, Operations and Maintenance and Transportation Accounts

June 2007

- Administrative and Board Review of 1st Draft of Tentative Budget

July 2007

- Administrative and Board Review of 2nd Draft of Tentative Budget

August 2007

- Administrative and Board Review of Final Draft of Tentative Budget
- Board establishes dates for Budget Public Hearing
- Legal Notice of Budget Hearing published in newspaper and tentative Budget put on display

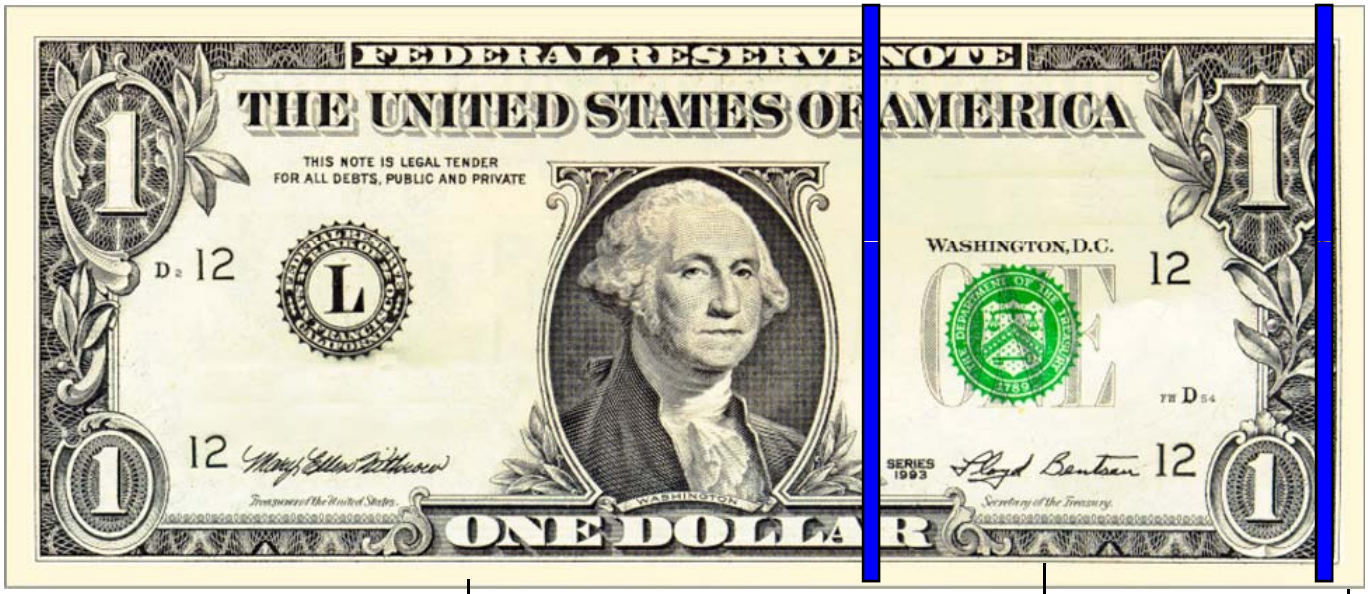
September 2007

- Budget Hearing and adoption of Budget
- File Budget with County and State Offices

II. REVENUES

2006-07 Revenues by Source

Education Fund

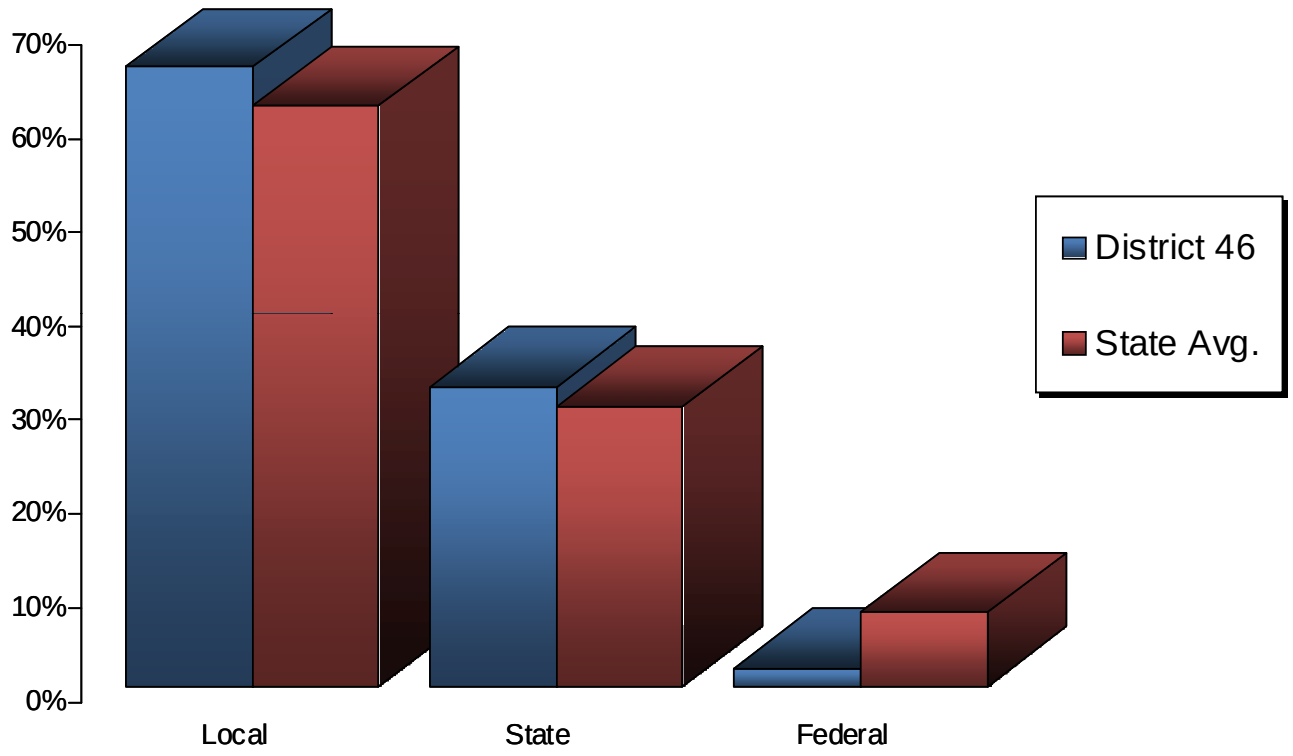


65% - Local

33% - State

2% - Federal

Source of Revenue Comparison with State Average



Local: Dist. 46 65%
State Avg. 62%

State: Dist. 46 33%
State Avg. 30%

Fed: Dist. 46 2%
State Avg. 8%

When does a District receive it's Property Tax money?

County distributes 2nd installment of 2006 property taxes to District in FY 2008

County send out the 2007 property tax bills

County distributes 1st installment of 2007 property taxes to District in FY 2008.

July 1, 2007

September 2007

October 2007

December 2007

January 1, 2008

February 2008

April / May 2008

June 2008

June 30, 2008

District ends its FY 2007 on June 30, 2007

District receives final FY 2007 Audit

District approves property 2007 tax levy

District starts its FY 2008 on July 1, 2008

District approves FY 2008 Budget

District begins preparing FY 2009 budget

District ends its FY 2008 on June 30, 2008

Ways Revenues Are Received

X Original Budget Date: 09/18/2006
Amended Budget (MM/DD/YY)

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
4. STATE SOURCES	##	8,895,176	0	0	1,460,000	0	0	0	0	0
5. FEDERAL SOURCES	##	587,527	0	0	0	0	0	0	0	0
6. Total Direct Receipts/Revenues		26,548,170	3,461,998	3,991,227	2,603,248	1,136,396	0	1,498,073	0	0
7. Receipts/Revenues for "On Behalf of" Payments										
8. Total Receipts/Revenues		26,548,170	3,461,998	3,991,227	2,603,248	1,136,396	0	1,498,073	0	0
DISBURSEMENTS/EXPENDITURES										
9. INSTRUCTION	1000	16,709,301				459,144				
# SUPPORT SERVICES	##	8,509,896	3,033,480		2,511,484	502,296	13,060,000			0
11. COMMUNITY SERVICES					0	0				
# NONPROGRAMMED CHARGES		590,000	0	0	0	0	0			0
# DEBT SERVICES	##	0	0	3,856,601	0	0			0	0
# PROVISION FOR CONTINGENCIES	##	750,000	30,000	0	10,000	0	4,000,000			0
15. Total Direct Disbursements/Expenditures		26,519,197	3,063,480	3,856,601	2,521,484	961,440	17,060,000		0	0
16. Disbursements/Expenditures for "On Behalf of" Payments [1]	4180	0	0	0	0	0	0		0	0
17. Total Direct Disbursements/Expenditures		26,519,197	3,063,480	3,856,601	2,521,484	961,440	17,060,000		0	0
# Excess (Under) Direct Receipts/Revenues over (Under) Direct Disbursements/Expenditures		28,973	398,518	134,626	81,764	174,956	(17,060,000)	1,498,073	0	0
OTHER FINANCING SOURCES (USES)										
OTHER FINANCING SOURCES (7000)										
TRANSFER FROM OTHER FUNDS (7100)										
19. Permanent Transfer from Working Cash Fund - Abolishment (Section 20-8)	7110									
20. Permanent Transfer from Working Cash Fund - Interest (Section 20-5)	7120									
21. Permanent Transfer (Section 17-2A)	7130									
22. Permanent Transfer of Interest (Section 10-22.44)	7140									
23. Permanent Transfer from Site and Construction/Capital Improvement Fund (Section 10-22.14)	7150									

Four sources

- Local
  1. Local taxes
  2. Tuition
  3. Earnings on Investments
- Flow-through
  1. If the $$$ are flowing through a delivery system or administrative agent, they code as flow-through

Ways Revenues Are Received (continued)

Four sources (cont.)

- State
  1. General State Aid (GSA)
  2. Transportation Reimbursement
- Federal
  1. Even if this comes through the ISBE, it's federal $$$
  2. Title programs
  3. IDEA
  4. School Lunch Program

	Act #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
4. STATE SOURCES	##	[illegible]	0	[illegible]	1,460,000	0	0	0	0	0
5. FEDERAL SOURCES	##	[illegible]	0	[illegible]	0	0	0	0	0	0
6. Total Direct Receipts/Revenues		26,548,170	3,461,998	3,991,227	2,603,248	1,136,396	0	1,498,073	0	0
7. Receipts/Revenues for "On Behalf" Payments [3]	3998									
8. Total Receipts/Revenues		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0	1,498,073	0	0
DISBURSEMENTS/EXPENDITURES										
9. INSTRUCTION	1000	16,709,301				459,144				
## SUPPORT SERVICES	##	8,509,896	3,033,480		2,511,484	502,296	13,060,000			0
11. COMMUNITY SERVICES	##	0	0		0	0				
## NONPROGRAMMED CHARGES	##	550,000	0	0	0	0	0			0
## DEBT SERVICE	##	0	0	3,856,601	0	0			0	0
## PROVISION FOR CONTINGENCIES	##	750,000	30,000	0	10,000	0	4,000,000			0
15. Total Direct Disbursements/Expenditures		26,519,197	3,063,480	3,856,601	2,521,484	961,440	17,060,000		0	0
16. Disbursements/Expenditures for "On Behalf" Payments [3]		0	0	0	0	0	0		0	0
17. Total Disbursements/Expenditures		26,519,197	3,063,480	3,856,601	2,521,484	961,440	17,060,000		0	0
## Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		[illegible]	398,518	134,626	81,764	174,956	(17,060,000)	1,498,073	0	0
OTHER FINANCING SOURCES (USES)										
OTHER FINANCING SOURCES (USES)										
TRANSFER FROM OTHER FUNDS [illegible]										
19. Permanent Transfer from Working Cash Fund - Abolishment (Section 20-8)	7110									
20. Permanent Transfer from Working Cash Fund (Section 20-5)	7120									
21. Permanent Transfer (Section 17-2A)	7130									
22. Permanent Transfer of Interest (Section 10-22.44)	7140									
23. Permanent Transfer from Site and Construction/Capital Improvement Fund (Section 10-22.14)	7150									

Short Term Borrowing Options

- Interfund Transfers
- Interfund Loans
- State Aid Anticipation Certificates
- Personal Property Replacement Tax Notes
- Revenue Anticipation Notes
- Tax Anticipation Warrants
- Teachers Orders

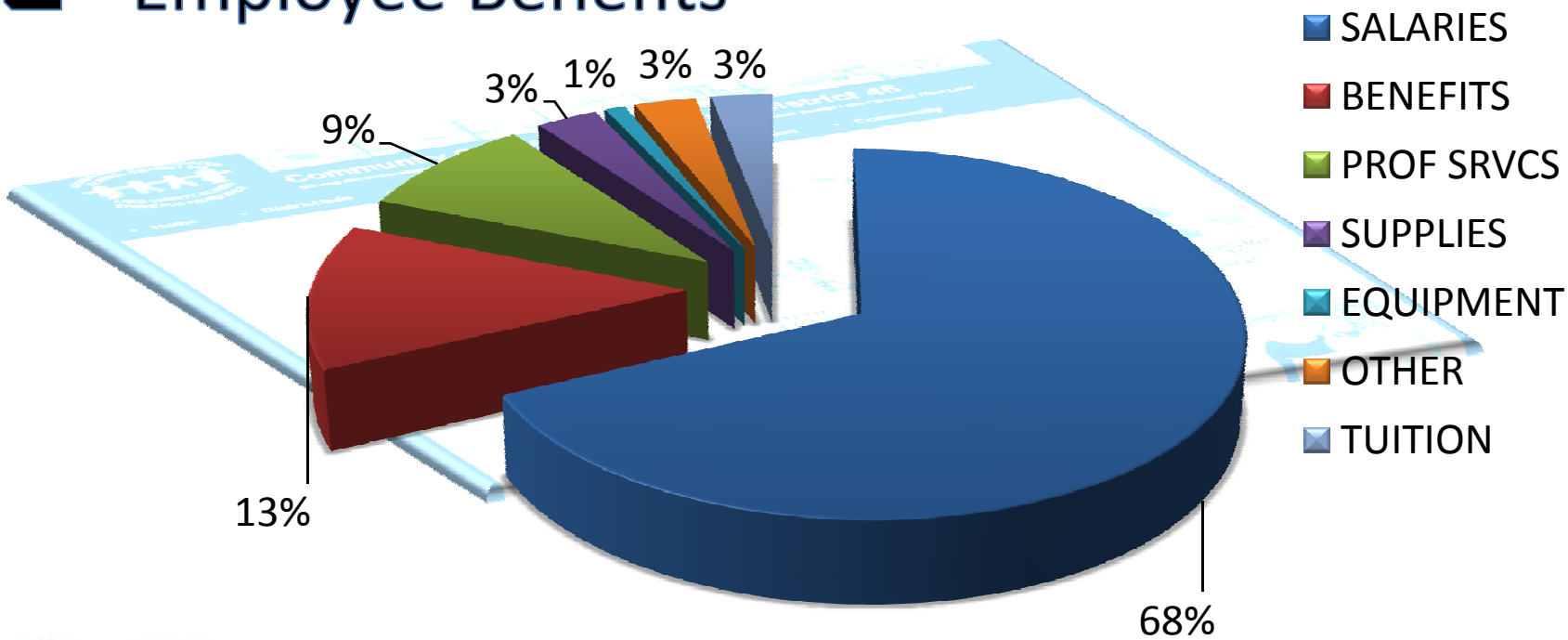
Long Term Borrowing Options for Capital Projects

- School Building Bonds
- Alternate Bonds
- School Fire Prevention and Safety Bonds
- Working Cash Fund Bonds
- Debt Certificates (lease or installment contract)
- Funding Bonds

III. EXPENDITURES

What Two Areas Make Up the Majority of District Expenditures?

- Payroll
- Employee Benefits



Ways Expenditures Are Incurred

X Original Budget Date: 09/18/2006
Amended Budget (MM/DD/YY)

Description	Acct	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
4. STATE SOURCES	**	8,859,176	0	0	1,460,000	0	0	0	0	0
5. FEDERAL SOURCES	**	587,527	0	0	0	0	0	0	0	0
6. Total Direct Receipts/Revenues		26,548,170	3,461,998	3,991,227	2,603,248	1,136,396	0	1,498,073	0	0
7. Receipts/Revenues from Other Districts [3]	3[illegible]									
8. Total Receipts/Revenues		26,548,170	3,461,998	3,991,227	2,603,248	1,136,396	0	1,498,073	0	0
DISBURSEMENTS/EXPENDITURES										
9. INSTRUCTION	2000	[illegible]								
* SUPPORT SERVICES	**	8,[illegible]9,896	3,033,480		2,511,484	502,296	13,060,000			0
11. COMMUNITY SERVICES	**	0	0		0	0				
* NONPROGRAM ELEMENTS	**	[illegible]								0
* DEBT SERVICE	**	0		[illegible]	0	0				0
* PROVISION FOR CONTINGENCIES	**	750,000	30,000	0	10,000	0	4,000,000			0
15. Total Direct Disbursements/Expenditures		26,519,197	3,063,480	3,856,601	2,521,484	961,440	17,060,000		0	0
16. Disbursements to Other Districts or Payments [3]		0	0	0	0	0	0		0	0
17. Total Disbursements/Expenditures		26,519,197	3,063,480	3,856,601	2,521,484	961,440	17,060,000		0	0
* Excess of Direct Receipts/Revenues Over (Under) Disbursements/Expenditures		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0	0
OTHER FINANCING SOURCES (USES)										
OTHER FINANCING SOURCES (7000)										
TRANSFER FROM OTHER FUNDS (7100)										
19. Permanent Transfer from Working Cash Fund Abolishment (Section 20-3)	7110									
20. Permanent Transfer from Working Cash Fund - Interest (Section 20-5)	7120									
21. Permanent Transfer (Section 17-2A)	7130									
22. Permanent Transfer of Interest (Section 10-22.44)	7140									
23. Permanent Transfer from Site and Construction/Capital Improvement Fund (Section 10-22.14)	7150									

Payroll

- Employees are hired by the Board of Education as recommended by Superintendent (staffing plan)
- Substitute pay & overtime is authorized by the appropriate dept. administrator & forwarded to Payroll in the Business Office
- Payroll processes paychecks (direct deposit)
- Paychecks are distributed to employees

Ways Expenses Are Incurred (continued)

Purchasing (site based)

- Staff member wants to purchase an item
- Supervising administrator verifies available budget balance, and that purchase is allowed
- Purchase requisition is prepared by dept. (ereq)
- Business Office converts requisition (ereq) to a purchase order (PO) & returns to originator
- After invoice is received and Accounts Payable is notified of goods being received, checks are processed
- Checks are held pending Board of Education approval, then mailed to vendor

How Expenditures are Coded

Illinois Program Accounting Manual for Local Education Agencies (LEAs)

- http://www.isbe.net/sfms/pdf/ipam.pdf

Fund Accounting

- Independent accounting entity with a self-balancing set of accounts including its own assets, liabilities & fund balance

How Expenditures are Coded

FUNDS

Fund Code	Fund Title
10	Educational Fund
20	Operations and Maintenance Fund
30	Bond and Interest Fund
40	Transportation Fund
50	Municipal Retirement (IMRF)/Social Security Fund
60	Site and Construction/Capital Improvements Fund
70	Working Cash Fund
80	Rent Fund
90	Fire Prevention and Life Safety Fund

How Expenditures are Coded (continued)

FUNCTIONS

Function Code	Function Title
1000	Regular Program – Elementary Middle School
2000	Support Services
3000	Community Services
4000	Non-programmed Charges
5000	Debt Services
6000	Provision for Contingency
8000	Other Financing Uses

How Expenditures are Coded (continued)

OBJECTS

Object Code	Object Title
100	Salaries
200	Benefits
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects
700	Transfers
800	Tuition

How Expenditures are Coded (continued)

LOCATIONS

Location Code	Location Title
01	District Office
02	Prairieview School
03	Avon School
04	Grayslake Middle School
05	Woodview School
06	Meadowview School
07	Instructional Service Center (Special Education)
08	Frederick School
10	Park Campus

How Expenditures are Reported

- The State Board of Education (ISBE) requires that expenditures be reported by:
  - Fund
  - Function
  - Object
- Districts may also include in their account:
  - Location (facility)
  - Program (grant code)

IV. EMPLOYEES

Two Types of District Employees

❑ Certified Employees

- Hold a professional certificate with ISBE for their position
- Member of Teachers' Retirement System of the State of Illinois (TRS)
- School administrators, teachers and substitutes

❑ Classified Employees

- Position does not usually require state certification
- Usually members of Illinois Municipal Retirement Fund (IMRF)

TRS District Employees

❑ TRS Contributions

- Member – 9.4% (pre-tax)
- Employer – 0.58% all, 9.78% Federal Funded salaries
- State of Illinois makes on-behalf payment

❑ Teachers' Health Insurance Security Fund (THIS) contributions

- Member - 0.80% (pre-tax)
- Employer – 0.60% (CCSD 46 pays combined 1.4%)

IMRF District Employees

❑ IMRF Contributions

- Member – 4.5% (pre-tax)
- Employer – 9.36%

❑ Employer and Member each pay

- FICA – 6.2%
- Medicare – 1.45%

2007-08 Staffing Plan

CERTIFIED																						
	AV	PV	MV	WV	PE	PW	FS	MS	# STU	AV	PV	MV	WV	PE	PW	FS	MS	ISC	DO/O&M	07-08	06-07	CHANGE
K	92	70	91	68	84	-	-	-	405	2.00	1.50	2.00	1.50	1.50	-	-	-	-	-	8.50	8.50	0.00
1	97	70	91	80	75	-	-	-	413	4.00	3.00	4.00	3.00	3.00	-	-	-	-	-	17.00	19.00	-2.00
2	97	91	105	97	91	-	-	-	481	4.00	4.00	4.00	4.00	4.00	-	-	-	-	-	20.00	17.00	3.00
3	90	92	99	91	67	-	-	-	439	3.00	4.00	4.00	4.00	3.00	-	-	-	-	-	18.00	18.00	0.00
4	119	103	99	99	85	-	-	-	505	4.00	4.00	4.00	4.00	3.00	-	-	-	-	-	19.00	18.00	1.00
5	-	-	-	-	-	63	421	-	484	-	-	-	-	-	3.00	15.00	-	-	-	18.00	16.00	2.00
6	-	-	-	-	-	84	422	-	506	-	-	-	-	-	3.00	15.00	-	-	-	18.00	16.00	2.00
7	-	-	-	-	-	70	-	421	491	-	-	-	-	-	3.00	-	15.00	-	-	18.00	16.50	1.50
8	-	-	-	-	-	73	-	423	496	-	-	-	-	-	3.00	-	15.00	-	-	18.00	16.50	1.50
Reserve Staffing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	2.00	0.00	2.00
Subtotal	495	426	485	435	402	290	843	844	4220	17.00	16.50	18.00	16.50	14.50	12.00	30.00	30.00	-	2.00	156.50	145.50	11.00
Art										0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	-	-	5.00	4.20	0.80
Band										-	-	-	-	-	0.50	1.00	1.00	-	-	2.50	0.00	2.50
Drama/PubSkg										-	-	-	-	-	-	-	2.00	-	-	2.00	2.00	0.00
E.S.L.										4.00	3.00	1.00	1.00	3.50	1.50	2.00	2.00	-	-	18.00	17.00	1.00
For. Lang.										-	-	-	-	-	0.50	1.00	2.00	-	-	3.50	3.00	0.50
Gifted										-	-	-	-	-	-	-	-	-	2.50	2.50	1.00	1.50
Info Spec.										1.00	1.00	1.50	1.00	1.00	1.00	2.00	2.00	-	-	10.50	12.00	-1.50
Music										0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	-	-	5.00	4.20	0.80
P.E./Health										1.00	1.00	1.00	1.00	1.00	2.00	5.00	5.00	-	-	17.00	15.00	2.00
Rem. Reading										-	2.00	2.00	2.00	2.00	1.00	2.00	2.00	-	-	13.00	12.00	1.00
Dean										-	-	-	-	-	-	-	1.00	-	-	1.00	1.00	0.00
Title I										2.00	-	-	-	-	-	-	-	-	-	2.00	2.00	0.00
Subtotal										9.00	8.00	6.50	6.00	8.50	7.50	15.00	19.00	-	2.50	82.00	73.40	8.60
TOTAL										26.0	24.5	24.5	22.5	23.0	19.5	45.0	49.0	-	4.50	238.50	218.90	19.60

SUPPORT	AV	PV	MV	WV	PE	PW	FS	MS	ISC	DO/O&M	07-08	06-07	CHANGE
CMC Aide/ISS	-	-	-	-	-	-	-	-	-	-	-	-	-
ESL Aide	1.00	1.00	-	-	-	-	1.00	1.00	-	-	4.00	5.50	(1.50)
Info/Media Asst.	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	-	-	11.00	7.00	4.00
Kgtn Aide	-	-	-	-	-	-	-	-	-	-	-	-	-
Network Mgr	-	-	-	-	-	-	-	-	2.00	-	2.00	2.00	-
Technicians	-	-	-	-	-	-	-	-	2.00	-	2.00	2.00	-
Database Mgr	-	-	-	-	-	-	-	-	1.00	-	1.00	1.00	-
Office/Health	3.00	3.00	3.00	3.00	1.50	1.50	3.80	4.00	1.00	9.00	32.80	27.80	5.00
Rem Read Aide	2.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00	-	-	22.00	19.00	3.00
Title I Aide	2.00	-	-	-	-	-	-	-	-	-	2.00	2.00	-
O & M	2.00	3.00	2.00	2.00	1.50	1.50	3.00	3.00	-	7.00	25.00	22.00	3.00
Trans/Food	-	-	-	-	-	-	-	-	-	1.00	1.00	1.40	(0.40)
Subtotal	12.00	13.00	11.00	10.00	6.00	6.00	10.80	11.00	6.00	17.00	102.80	89.70	13.10
ADMIN	AV	PV	MV	WV	PE	PW	FS	MS	ISC	DO/O&M	07-08	06-07	CHANGE
	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	0.00		10.00	13.00	(3.00)
SCHOOL TOTAL	39.00	38.50	36.50	33.50	30.00	26.50	57.80	62.00	6.00	21.50	351.30	321.60	29.70

2007-08 Special Services Staffing Plan

CERTIFIED	# STU	AV	PV	MV	WV	PE	PW	FS	MS	EC		07-08	06-07	Change
EC		-	-	-	-	-	-	-	-	-	-	-	-	-
Hear Impaired		-	-	-	-	-	-	-	-	-	2.00	2.00	1.00	1.00
Sp Ed Teacher		5.00	5.00	5.00	5.00	4.50	1.50	8.00	8.00	7.00	-	49.00	45.00	4.00
Psychologist		1.00	1.00	1.00	1.00	0.50	0.50	1.00	1.00	0.50	-	7.50	7.00	0.50
FACES/ACES		1.00	-	-	-	-	-	1.00	-	-	-	2.00	2.00	-
Soc. Worker		1.00	1.00	1.00	1.00	1.50	0.50	3.00	3.00	1.00	-	13.00	12.00	1.00
Speech		1.00	1.00	1.50	1.00	0.80	0.80	1.60	1.00	2.40	-	11.10	10.90	0.20
Subtotal		9.00	8.00	8.50	8.00	7.30	3.30	14.60	13.00	10.90	2.00	84.60	77.90	6.70
SUPPORT		AV	PV	MV	WV	PE	PW	FS	MS	EC	SS	07-08	06-07	Change
Speech/lang Asst.		-	1.00	1.00	1.00	0.50	0.50	1.00	-	-	-	5.00	4.00	1.00
Office Staff		-	-	-	-	-	-	-	-	-	2.00	2.00	2.00	-
OT		0.80	0.50	0.80	1.00	0.50	0.50	0.50	0.50	0.50	-	5.60	4.20	1.40
COTA		-	0.50	-	-	-	-	-	-	0.50	-	1.00	2.00	(1.00)
Nurse		-	-	-	-	-	-	-	-	-	2.00	2.00	1.00	1.00
FACES/ACES Aides		1.00	-	-	-	-	-	2.00	-	-	-	3.00	4.00	(1.00)
Sign Lang. Int.		-	-	-	-	-	-	-	-	-	-	-	-	-
Sp Ed Aide		12.00	11.00	10.00	10.00	9.00	3.00	12.00	10.00	14.00	-	91.00	81.50	9.50
Subtotal		13.80	13.00	11.80	12.00	10.00	4.00	15.50	10.50	15.00	4.00	109.60	98.70	10.90
ADMIN		AV	PV	MV	WV	PE	PW	FS	MS	EC	SS	07-08	06-07	Change
											2.00	2.00	2.00	-
DISTRICT TOTAL		22.80	21.00	20.30	20.00	17.30	7.30	30.10	23.50	25.90	6.00	196.20	178.60	17.60